

Internal Revenue Service, Treasury

§ 301.6065-1

suggest that there may be material inaccuracies, and that therefore the actuarial report is substantially accurate and complete and fairly discloses the actuarial position of the plan,

(3) A statement that the report reflects the requirement of a regulation or ruling, and that any statement regarding the actuarial position of the plan is made only in light of such requirement,

(4) A statement that the report reflects an interpretation of a statute, regulation or ruling, that the actuary has no reason to doubt the validity of that interpretation, and that any statement regarding the actuarial position of the plan is made only in light of such interpretation,

(5) A statement that in the opinion of the actuary the report fully reflects the requirements of an applicable statute, but does not conform to the requirements of a regulation or ruling promulgated under the statute that the actuary believes is contrary to the statute, or

(6) A statement furnished to comply with the requirements of paragraph (c)(6) of this section.

A statement otherwise described in a subparagraph of this paragraph (d) shall not be considered to satisfy the requirements of such subparagraph unless the statement identifies, with particularity, that matter to which the statement relates and the facts and circumstances surrounding the statement. In addition, a statement otherwise described in subparagraph (5) of this paragraph (d) shall not be considered to satisfy the requirements of that subparagraph unless the statement indicates whether an accumulated funding deficiency or a contribution that is not wholly deductible may result if the actuary's belief is determined to be incorrect.

(e) *Relief from filing.* Notwithstanding paragraph (a) of this section, the Commissioner may, in the Commissioner's discretion, relieve a plan administrator from filing Schedule B or from reporting information required by Schedule B or paragraph (c) of this section.

(f) *Penalty.* For the penalty imposed in the case of a failure to file the actu-

arial report required by this section, see section 6692 and §301.6692-1.

(Secs. 6059 and 7805 of the Internal Revenue Code of 1954 (88 Stat. 947, 68A Stat. 917; 26 U.S.C. 6059, 7805))

[T.D. 7798, 46 FR 57483, Nov. 24, 1981; 46 FR 60435, Dec. 10, 1981]

SIGNING AND VERIFYING OF RETURNS AND OTHER DOCUMENTS

§ 301.6061-1 Signing of returns and other documents.

(a) *In general.* For provisions concerning the signing of returns and other documents, see the regulations relating to the particular tax.

(b) *Method of signing.* The Secretary may prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

(c) *Effective dates.* The rule in paragraph (a) is effective December 12, 1996. The rule in paragraph (b) is effective on July 21, 1995.

[T.D. 8689, 61 FR 65320, Dec. 12, 1996]

§ 301.6062-1 Signing of corporation returns.

For provisions relating to the signing of corporation income tax returns, see §1.6062-1 of this chapter (Income Tax Regulations).

§ 301.6063-1 Signing of partnership returns.

For provisions relating to the signing of returns of partnership income, see §1.6063-1 of this chapter (Income Tax Regulations).

§ 301.6064-1 Signature presumed authentic.

An individual's name signed to a return, statement, or other document shall be prima facie evidence for all purposes that the return, statement, or other document was actually signed by him.

§ 301.6065-1 Verification of returns.

For provisions concerning the verification of returns and other documents, see the regulations relating to the particular tax.